

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 01/06/2026
Page 1 of 1
Minutekeeper's Initials
sj _____

Date: 12/18/2025

Time: 1:30 p.m.

Place: 3705 Missouri Blvd., Suite 100
Small Conference Room
Jefferson City, MO 65109 and
Microsoft Teams Conference Call

Recess/Reconvene Notes:

► **Members Present:**

- Gary Romine (GAR), Chairman
- Debbi McGinnis (DM), Commissioner
- Greg Razer (GWR), Commissioner

Staff/Others Present:

- G. Allsberry (GKA), Chief Counsel
- M. Fudge (MDF), Appraisal and Assessment Manager, Original Assessment
- D. Hutton (DH), Legislative/Policy Analyst
- S. Jacobs (SJ), Administrative Secretary
- L. Jones (LJ), Appraisal and Assessment Manager, Local Assistance
- S. Wankum (SW), Miscellaneous Professional

► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- GAR called the meeting to order at 1:30 p.m. There were additional participants on the call or in the meeting room other than STC staff.
- GWR made a motion to close a portion of the meeting to discuss legal and personnel matters per Section 610.021(1), (3), and (13), RSMo. The motion was seconded by DM. At the time the meeting went into closed session there were other participants were on the call or in the meeting room other than STC staff. The meeting went into closed session at 1:58 p.m. GWR made a motion to reopen the meeting at 3:45 p.m. DM seconded the motion. The meeting reopened at 3:45 p.m. Other participants were on the call or in the meeting room other than STC staff when returning to open session.
- GWR made a motion to adjourn the meeting at 3:49 p.m. The motion was seconded by DM. The meeting adjourned at 3:49 p.m.


Gary Romine, Chairman


Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.

DATE: THURSDAY, DECEMBER 18, 2025

PLACE: OFFICE OF THE STATE TAX COMMISSION
3705 MISSOURI BLVD., SUITE 100
STC SMALL CONFERENCE ROOM
JEFFERSON CITY, MO 65109
and
MICROSOFT TEAMS MEETING/CONFERENCE CALL

MICROSOFT TEAMS MEETING DETAILS:

[Join the meeting now](#)

Meeting ID: 234 209 584 465 5

Meeting Passcode: N5Ns9hx3

Dial in by phone

[+1 469-998-7961,,782349529# United States, Dallas](#)

[Find a local number](#)

Phone conference ID: 782 349 529#

State Tax Commission Records Custodian

Stacey Jacobs

Administrative Secretary

573-751-1716

Stacey.Jacobs@stc.mo.gov

Posted December 17, 2025, at 10:36 a.m. on the front door of the building and at 10:37 a.m. on the STC website by Debbie Hagenhoff.

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS LITIGATION OR PERSONNEL MATTERS PURSUANT TO SECTION 610.021, RSMo

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Thursday, December 18, 2025
1:30 p.m.

I. Agricultural Land Productivity Values for 2027-2028

- A. Grades 1 through 8

II. Applications for Review

- A. 23-10099, David M. and Linda M. Krygiel v. St. Louis County
- B. 23-11426, Ken Youngermann v. St. Louis County
- C. 23-110282, Daniel J. Mannion v. St. Louis County

III. Form 11s

- A. Exhibit A., 1 and 2

IV. Amended Form 11

- A. Exhibit B., 1

V. Form 11As

- A. Exhibit C., 1 – 13

VI. Administration

- A. STC Calendar Update
- B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated December 9, 2025, and Closed Meeting Minutes dated December 9, 2025)
- C. Amendment of the July 23, 2024, 10:00 a.m. Commission Meeting Minutes
- D. Section Update
- E. 2025 Assessor-Elect Training Final Expenses
- F. MSAA March 2026 School Attendance Request
- G. 2025 Holiday Luncheon Approval Request

VII. Legal

- A. Section Update

VIII. Local Assistance

- A. Section Update
- B. Platte County Request to Release Assessment Reimbursement Funds

IX. Original Assessment

- A. Section Update

X. Legislation

- A. Legislative Update

XI. Commission Comments

- A. Draft STC Response to MSAA Letter Responding to STC Physical Inspection Letter

XII. Closed Session

- A. Legal – Section 610.021(1)
- B. Personnel – Section 610.021(3) and (13)

XIII. Open Session

XIV. Adjournment¹

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to
Section 610.021, RSMo. 2004

¹ All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

Topic: Agricultural Land Productivity Values for 2027-2028

Motion(s)/Comments: GWR made a motion to discuss Agricultural Land Productivity Values for 2027-2028. DM seconded the motion. The Commission discussed the economic conditions, the loss of 8,000 Missouri farms in the last five years, threat of New World screwworm and Trichomoniasis disease on the cattle market, and issues facing the southeast portions of the State of Missouri with flooding and droughts. GWR made a motion to keep the Agricultural Land Productivity Values for 2027-2028 cycle the same as the 2025-2026 cycle. The 2027-2028 values will be Grade 1 - \$1,035, Grade 2 - \$850, Grade 3 - \$645, Grade 4 - \$405, Grade 5 - \$191, Grade 6 - \$147, Grade 7 - \$73, and Grade 8 - \$30. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 23-10099, David M. and Linda M. Krygiel v. St. Louis County

Motion(s)/Comments: GWR made a motion to consider the draft Application for Review Order for appeal 23-10099, David M. and Linda M. Krygiel v. St. Louis County. GKA presented the draft order and provided a summary of the appeal. GWR made a motion to approve the draft Application for Review Order for appeal 23-10099, David M. and Linda M. Krygiel v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 23-11426, Ken Youngermann v. St. Louis County

Motion(s)/Comments: GWR made a motion to consider the draft Application for Review Order for appeal 23-11426, Ken Youngermann v. St. Louis County. GKA presented the draft order and provided a summary of the appeal. GWR made a motion to approve the draft Application for Review Order for appeal 23-11426, Ken Youngermann v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 23-110282, Daniel J. Mannion v. St. Louis County

Motion(s)/Comments: GWR made a motion to consider the draft Application for Review Order for appeal 23-110282, Daniel J. Mannion v. St. Louis County. GKA presented the draft order and provided a summary of the appeal. GWR made a motion to approve the draft Application for Review Order for appeal 23-110282, Daniel J. Mannion v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Form 11s

Motion(s)/Comments: GWR made a motion to consider Form 11s. DM seconded the motion. SJ presented the Form 11s that were ready for approval, which were listed on Exhibit A. of the agenda. GWR made a motion to approve the Form 11s listed on Exhibit A. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Amended Form 11

Motion(s)/Comments: GWR made a motion to consider the Amended Form 11. DM seconded the motion. SJ presented the Amended Form 11 that was ready for approval, which was listed on Exhibit B. of the agenda. GWR made a motion to approve the Amended Form 11 listed on Exhibit B. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Form 11As

Motion(s)/Comments: GWR made a motion to consider Form 11As. DM seconded the motion. SJ presented the Form 11As that were ready for approval, which were listed on Exhibit C. of the agenda. GWR made a motion to approve the Form 11As listed on Exhibit C. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated December 9, 2025, and Closed Meeting Minutes dated December 9, 2025. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated December 9, 2025, and Closed Meeting Minutes dated December 9, 2025. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Amendment of the July 23, 2024, 10:00 a.m. Commission Meeting Minutes

Motion(s)/Comments: SJ presented amendments to the July 23, 2024, 10:00 a.m. Commission Meeting Minutes. Topic Attorney General Presentation was a general topic without a vote of the Commission. The original minutes listed the Vote/Action Taken of each Commissioner under the Motion(s)/Comments section of the topic, this was incorrect. The amended minutes has the Vote/Action Taken section removed. GWR made a motion to amend the July 23, 2024, 10:00 a.m. Commission Meeting Minutes without the Vote/Action Taken as presented. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: 2025 Assessor-Elect Training Final Expenses

Motion(s)/Comments: SJ presented a request for approval of the 2025 Assessor-Elect Training Final Expenses. On August 19, 2025, the Commission had previously approved \$522.50 in estimated costs for food provided for the social event of the training, with meeting room costs to be split with the Missouri State Assessors' Association (MSAA). The final invoice was presented for payment with a total cost of \$1,687.95 for the food, meeting room, and service charge expenses. GWR made a motion to approve the 2025 Assessor-Elect Training final expenses of \$1,687.95. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: MSAA March 2026 School Attendance Request

Motion(s)/Comments: SJ presented a request for Jack Niemeyer, Appraisal and Assessment Representative, to attend the MSAA March 2026 School in Lake Ozark, March 16-20, 2026. The estimated cost for registration and travel for Mr. Niemeyer is \$1,432.00. GWR made a motion to approve the attendance for Mr. Niemeyer to the MSAA March 2026 School at an estimated cost of \$1,432.00. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: _____ Time: _____ Place: _____

Specific directions for the interim period:

Topic: 2025 Holiday Luncheon Approval Request

Motion(s)/Comments: SJ presented a request to approve the 2025 holiday luncheon at a cost of \$687.71. GWR made a motion to approve the 2025 holiday luncheon at a cost of \$687.71. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: _____ Time: _____ Place: _____

Specific directions for the interim period:

Topic: Platte County Request to Release Assessment Reimbursement Funds

Motion(s)/Comments: LJ presented a request to release FY-2026 Platte County assessment maintenance funds. On May 28, 2025, the Commission voted to approve a request to withhold funds due to lack of compliance with the 2024-2025 Platte County Assessment Maintenance Plan. LJ provided that he had reviewed the updated Platte County Assessment roll, and the county has complied with the STC Order the increase residential assessments. GWR made a motion to approve the request to release the FY-2026 assessment maintenance funds for Platte County. DM seconded the motion.

Vote/Action Taken:**Gary Romine, Chairman**

<input checked="" type="checkbox"/>	Yea
<input type="checkbox"/>	Nay
<input type="checkbox"/>	Abstain
<input type="checkbox"/>	Not Present

Debbi McGinnis, Commissioner

<input checked="" type="checkbox"/>	Yea
<input type="checkbox"/>	Nay
<input type="checkbox"/>	Abstain
<input type="checkbox"/>	Not Present

Greg Razer, Commissioner

<input checked="" type="checkbox"/>	Yea
<input type="checkbox"/>	Nay
<input type="checkbox"/>	Abstain
<input type="checkbox"/>	Not Present

 Continue Discussion/Vote until meeting at:**Date:** _____ **Time:** _____ **Place:** _____**Specific directions for the interim period:****Topic:** Draft STC Response to MSAA Letter Responding to STC Physical Inspection Letter

Motion(s)/Comments: GKA presented a draft letter regarding the MSAA letter responding to the STC's Physical Inspection letter. GWR made a motion to approve the draft letter to the MSAA responding the STC's letter regarding Physical Inspections. DM seconded the motion. The Commission instructed SJ to also send the series of letters to all county assessors.

Vote/Action Taken:**Gary Romine, Chairman**

<input checked="" type="checkbox"/>	Yea
<input type="checkbox"/>	Nay
<input type="checkbox"/>	Abstain
<input type="checkbox"/>	Not Present

Debbi McGinnis, Commissioner

<input checked="" type="checkbox"/>	Yea
<input type="checkbox"/>	Nay
<input type="checkbox"/>	Abstain
<input type="checkbox"/>	Not Present

Greg Razer, Commissioner

<input checked="" type="checkbox"/>	Yea
<input type="checkbox"/>	Nay
<input type="checkbox"/>	Abstain
<input type="checkbox"/>	Not Present

 Continue Discussion/Vote until meeting at:**Date:** _____ **Time:** _____ **Place:** _____**Specific directions for the interim period:**

Topic: Personnel – Additional Hours for Rosella Schad

Motion(s)/Comments: SJ and MDF presented a request for an additional 80 hours for Rosella Schad to continue knowledge transfer and training with MDF mostly regarding RECs. The request is at the current rate of \$100.00 per hour through March 31, 2025. GWR made a motion to approve the request for an additional 80 hours for Ms. Schad at a rate of \$100.00 per hour through March 31, 2025, with 75% of this time allotted to knowledge transfer and training of RECs for MDF. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

Continue Discussion/Vote until meeting at:
Date: **Time:** **Place:**

Specific directions for the interim period:

Topic: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: Administration Section Update

Motion(s)/Comments: SJ presented the Administration Section Update and discussed the section progress and projects.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

Motion(s)/Comments: GKA presented the Legal Section Update and discussed the status of various projects and schedules for the Hearing Officers in the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

Motion(s)/Comments: LJ presented the Local Assistance Section Update and discussed the progress of the 2025-2026 cycle.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: MDF presented the Original Assessment Section Update and discussed the progress for the 2025 cycle and preparation for the 2026 cycle.

Informational Meeting, No Vote Taken:

Topic: Legislative Update

Motion(s)/Comments: DH presented the Legislative Update and discussed legislation and projects he is working on.

Informational Meeting, No Vote Taken:

Exhibit A. Form 11s

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11s													
1	Grundy	55,061,430	13.57%	14,002,420	0.01%	15,430,501	0.57%	6,366,140	-8.60%	33,569,271	5.67%	124,429,762	7.52%
2	Jackson	10,549,459,158	-1.78%	14,929,852	-29.57%	5,534,446,085	30.46%	954,867,918	19.14%	1,648,724,581	-10.68%	18,702,427,594	7.73%

Exhibit B. Amended Form 11

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
AMENDED FORM 11													
1	Livingston	100,714,100	6.36%	17,168,200	1.09%	47,366,400	14.91%	14,661,110	-6.68%	52,054,518	4.26%	231,964,328	7.00%

Exhibit C. Form 11As

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11As													
1	Adair	199,890,590	11.08%	14,079,500	0.70%	197,415,699	5.69%	29,890,232	2.93%	72,628,173	7.37%	513,904,194	33.51%
2	Clay	4,651,739,520	12.91%	12,793,900	-2.23%	1,575,380,132	8.13%	413,424,677	7.82%	811,124,453	-4.67%	7,464,462,682	11.30%
3	Douglas	116,570,770	9.62%	11,740,970	16.15%	26,984,045	7.81%	14,520,776	1.06%	45,003,328	10.96%	214,819,889	11.22%
4	Grundy	55,014,410	13.47%	14,003,690	0.02%	15,461,671	0.77%	6,372,990	-8.50%	34,136,934	7.46%	124,989,695	8.00%
5	Livingston	100,797,950	6.45%	17,164,800	1.07%	47,352,170	14.88%	15,195,500	-3.28%	52,985,628	6.12%	233,496,048	7.71%
6	Putnam	58,483,134	9.41%	16,427,781	-4.01%	13,612,591	44.68%	4,622,150	11.70%	23,352,583	2.64%	116,498,239	9.80%
7	Ralls	117,370,630	14.79%	15,488,310	0.93%	50,934,280	1.46%	44,016,921	8.32%	54,189,280	7.97%	281,999,421	10.23%
8	St. Charles	10,015,734,903	8.53%	25,084,425	4.22%	2,092,470,852	3.47%	510,108,418	7.25%	1,501,020,151	-3.43%	14,144,418,749	7.58%
9	St. Francois	544,651,550	9.68%	8,937,130	2.11%	175,473,740	9.43%	39,005,810	-9.84%	190,774,027	7.07%	958,842,257	9.52%
10	Scott	249,341,600	10.82%	18,171,610	-0.41%	105,494,380	2.05%	59,498,450	9.12%	160,528,230	-0.56%	593,034,270	6.97%
11	Stoddard	223,335,619	7.39%	44,479,104	0.12%	91,786,575	5.19%	73,064,030	-0.36%	143,205,440	5.12%	575,870,768	5.71%
12	Sullivan	24,061,868	0.15%	17,301,671	-1.52%	13,587,245	0.89%	20,774,780	-1.90%	30,234,049	4.53%	105,959,613	1.46%
13	Vernon	139,908,630	13.82%	25,723,360	0.07%	47,181,320	0.16%	29,611,160	11.15%	69,252,459	7.12%	311,676,929	10.57%